

To the Clerk of Doniphan County, State of Kansas

We, the undersigned, officers of

City of Wathena

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and (3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

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City of Wathena

2019

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget
2. Library levy in 2018 budget
- Other tax entity levy in 2018 budget
3. Net tax levy

Amount of Levy	
+	\$ 193,205
-	\$
-	\$
\$	193,205

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+	29,184	
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	271,948	
5b. Personal property 2017	-	296,368	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2018 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2018 :	+	130,305	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		159,489	
11. Total estimated valuation July 1, 2018		10,361,043	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0156	
13. Percentage adjustment increase (12 times 3)	+	\$ 3,021	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	2,705	
16. Total Percentage Adjustments	\$	5,726	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u></u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u></u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud		+	<u></u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u></u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u></u>	
23. Law enforcement expenses - 2019 budget:		+	<u></u>	
Law enforcement expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u></u>	
Fire protection expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u></u>	
Emergency medical expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u></u>	
			<u>0</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27 Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		198,931

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.014	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)
 2018 Tax Levy (Less Levy for other Governmental Units)
 Change in Levy 0

CPI Adjustment 2,705
 2019 Mill Rate (Less Mills for other Governmental Units)
 Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 2,705

Exemption from Election Requirement Yes

City of Wathena

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	163,505	23,702	310	680	1,845	184
Debt Service						
Library						
Employee Benefit	29,700	4,305	56	123	335	33
TOTAL	193,205	28,007	366	803	2,180	217

County Treas Motor Vehicle Estimate 28,007
County Treas Recreational Vehicle Estimate 366
County Treas 16/20M Vehicle Estimate 803
County Treas Commercial Vehicle Tax Estimate 2,180
County Treas Watercraft Tax Estimate 217

Motor Vehicle Factor 0.14496
Recreational Vehicle Factor 0.00189
16/20M Vehicle Factor 0.00416
Commercial Vehicle Factor 0.01128
Watercraft Factor 0.00112

Schedule of Transfers

[illegible]

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Electric Utility	10/15/2012	5/1/2033	0.75-4.00	925,000	790,000	5/1 & 11/1	5/1	26,075	40,000	25,325	40,000
Total Revenue Bonds					790,000			26,075	40,000	25,325	
Other:											
KDHIE Sewer Revolving	6/7/2005	3/1/2023	2.67	811,065	303,882	3/1 & 9/1	3/1 & 9/1	7,031	53,859	5,719	250,025
Total Other					303,882			7,031	53,859	5,719	250,025
Total Indebtedness					1,093,882			33,106	93,859	31,044	290,025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION#

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget
General

CPA Summary

City of Wathena

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Government			
Salaries	73,110	76,000	66,000
Contractual	46,055	59,400	72,400
Commodities	29,278	43,750	46,750
Total	148,443	179,150	185,150
Public Safety			
Salaries	95,468	107,500	180,500
Contractual	10,165	12,000	13,500
Commodities	14,223	18,500	18,500
Total	119,856	138,000	212,500
Highway & Streets			
Salaries	40,204	45,500	55,000
Contractual	1,539	11,500	7,000
Commodities	32,189	50,500	50,500
Total	73,932	107,500	112,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 1 - Total	342,231	424,650	510,150

City of Wathena

2019

Adopted Budget

General Fund - Detail Page 2

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	0	0	0
Page 1 -Total	342,231	424,650	510,150
Grand Total	342,231	424,650	510,150

(Note: Should agree with general sub-totals.)

City of Wathena

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.2%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.2%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Employee Benefit			
Unencumbered Cash Balance Jan 1	6,144	6,764	2,595
Receipts:			
Ad Valorem Tax	25,874	29,700	xxxxxxxxxxxxxxxx
Delinquent Tax	70		
Motor Vehicle Tax	3,657	3,845	4,305
Recreational Vehicle Tax	51	31	56
16/20M Vehicle Tax		75	123
Commercial Vehicle Tax	298	253	335
Watercraft Tax		27	33
Interest on Idle Funds	21		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	29,971	33,931	4,852
Resources Available:	36,115	40,695	7,447
Expenditures:			
Payroll Taxes	5,592	6,500	6,000
Retirement	4,821	6,500	6,000
Workers Compensation Insurance	934	600	1,000
Health Insurance	18,004	24,500	22,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	29,351	38,100	35,000
Unencumbered Cash Balance Dec 31	6,764	2,595	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	33,000	38,100	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			27,553
Delinquent Comp Rate: 2.2%			605
Amount of 2018 Ad Valorem Tax			28,158

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.2%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	160	492	712
Receipts:			
State of Kansas Gas Tax	35,307	35,470	35,600
County Transfers Gas		0	0
Interest on Idle Funds	25		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,332	35,470	35,600
Resources Available:	35,492	35,962	36,312
Expenditures:			
Capital Outlay	35,000	35,250	35,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,000	35,250	35,500
Unencumbered Cash Balance Dec 31	492	712	812
2017/2018/2019 Budget Authority Amount	35,000	36,000	35,500

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	15,088	8,912	6,954
Receipts:			
State of KS Alcohol Tax	2,483	3,042	2,456
Contributions	904		
Transfer In From Electric Fund		5,000	5,000
Interest on Idle Funds	16		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,403	8,042	7,456
Resources Available:	18,491	16,954	14,410
Expenditures:			
Capital Outlay	9,579	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,579	10,000	10,000
Unencumbered Cash Balance Dec 31	8,912	6,954	4,410
2017/2018/2019 Budget Authority Amount	10,000	10,000	10,000

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Electric System			
Unencumbered Cash Balance Jan 1	496,291	544,201	477,601
Receipts:			
Sales to Customers	1,102,604	1,165,300	1,168,300
Interest on Idle Funds	1,206	1,500	1,500
Miscellaneous	28,735	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,132,545	1,167,800	1,170,800
Resources Available:	1,628,836	1,712,001	1,648,401
Expenditures:			
Personnel Service	118,778	143,000	152,000
Contractual	19,802	29,100	31,400
Commodities	816,062	922,300	937,500
Capital Outlay	39,993	40,000	42,000
Transfer Out to Equipment Reserve	10,000	10,000	15,000
Transfer Out to General	80,000	85,000	85,000
Transfer Out to Park & Recreation		5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,084,635	1,234,400	1,267,900
Unencumbered Cash Balance Dec 31	544,201	477,601	380,501
2017/2018/2019 Budget Authority Amount	1,188,000	1,234,400	1,267,900

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Water System			
Unencumbered Cash Balance Jan 1	147,670	185,931	164,981
Receipts:			
Sales to Customers	307,992	318,200	329,200
Interest on Idle Funds	435	1,000	500
Miscellaneous	1,960	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	310,387	320,700	331,200
Resources Available:	458,057	506,631	496,181
Expenditures:			
Personnel Service	51,035	57,500	69,500
Contractual	11,305	29,100	31,100
Commodities	177,875	210,050	215,100
Capital Outlay	31,911	45,000	60,000
Transfer Out to Equipment Reserve			5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	272,126	341,650	380,700
Unencumbered Cash Balance Dec 31	185,931	164,981	115,481
2017/2018/2019 Budget Authority Amount	311,500	341,650	380,700

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Sewer System			
Unencumbered Cash Balance Jan 1	282,076	288,173	292,873
Receipts:			
Sales to Customers	231,898	240,500	233,500
Interest on Idle Funds	516	500	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	232,414	241,000	234,100
Resources Available:	514,490	529,173	526,973
Expenditures:			
Personnel Service	51,034	57,500	69,500
Contractual	19,466	31,300	131,300
Commodities	26,257	42,500	42,500
Capital Outlay	59,780	35,000	50,000
Transfer Out to Sewer Lagoon Replaceme	7,980	8,000	8,000
Transfer Out to KDHE Lagoon Project	61,800	62,000	62,000
Transfer Out to Equipment Reserve			10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	226,317	236,300	373,300
Unencumbered Cash Balance Dec 31	288,173	292,873	153,673
2017/2018/2019 Budget Authority Amount	260,100	236,300	373,300

Adopted Budget

Equipment Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	98,975	78,008	73,358
Receipts:			
Transfer in from Electric System	10,000	10,000	15,000
Transfer in from Water System			5,000
Transfer in from Sewer System			10,000
Interest on Idle Funds	328	350	350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,328	10,350	30,350
Resources Available:	109,303	88,358	103,708
Expenditures:			
Capital Outlay	31,295	15,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,295	15,000	40,000
Unencumbered Cash Balance Dec 31	78,008	73,358	63,708
2017/2018/2019 Budget Authority Amount	40,000	50,000	40,000

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
City Sales Tax Infrastructure			
Unencumbered Cash Balance Jan 1	0	47,112	67,112
Receipts:			
City Sales Tax Infrastructure	163,001	170,000	160,000
Interest on Idle Funds	76		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	163,077	170,000	160,000
Resources Available:	163,077	217,112	227,112
Expenditures:			
Capital Outlay	115,965	150,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	115,965	150,000	200,000
Unencumbered Cash Balance Dec 31	47,112	67,112	27,112
2017/2018/2019 Budget Authority Amount	140,000	150,000	200,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Law Enforcement			
Unencumbered Cash Balance Jan 1	2,469	3,837	3,837
Receipts:			
Intergovernmental	1,368	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,368	2,000	2,000
Resources Available:	3,837	5,837	5,837
Expenditures:			
Capital Outlay	0	2,000	2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	2,000
Unencumbered Cash Balance Dec 31	3,837	3,837	3,837
2017/2018/2019 Budget Authority Amount	2,000	2,000	2,000

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

KDHE Lagoon Project	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	89,507	89,817	89,917
Receipts:			
Transfer in from Sewer Fund	61,800	62,000	62,000
Interest on Idle Funds	125	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,925	62,100	62,100
Resources Available:	151,432	151,917	152,017
Expenditures:			
Debt Services	61,615	62,000	152,017
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,615	62,000	152,017
Unencumbered Cash Balance Dec 31	89,817	89,917	0
2017/2018/2019 Budget Authority Amount	62,000	62,000	152,017

Adopted Budget

Municipal Swimming Pool	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	86,859	86,991	87,116
Receipts:			
Interest on Idle Funds	132	125	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	132	125	0
Resources Available:	86,991	87,116	87,116
Expenditures:			
Capital Outlay		0	87,116
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	87,116
Unencumbered Cash Balance Dec 31	86,991	87,116	0
2017/2018/2019 Budget Authority Amount	25,000	86,500	87,116

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Asset Forfeiture	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,736	1,736	1,736
Receipts:			
Asset Forfeiture	0	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	5,000	5,000
Resources Available:	1,736	6,736	6,736
Expenditures:			
Capital Outlay	0	5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,000	5,000
Unencumbered Cash Balance Dec 31	1,736	1,736	1,736
2017/2018/2019 Budget Authority Amount	5,000	5,000	5,000

Adopted Budget

Sewer Lagoon Replacement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	39,710	47,756	35,806
Receipts:			
Transfer in from Sewer Fund	7,980	8,000	8,000
Interest on Idle Funds	66	50	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,046	8,050	8,000
Resources Available:	47,756	55,806	43,806
Expenditures:			
Capital Outlay	0	20,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	20,000	40,000
Unencumbered Cash Balance Dec 31	47,756	35,806	3,806
2017/2018/2019 Budget Authority Amount	20,000	20,000	40,000

CPA Summary

City of Wathena

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Electric Project Upgrade	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	849,536	344,874	349,374
Receipts:			
Special Assessments	72,275	71,000	72,000
Transfer in from Electric System			
Interest on Idle Funds	1,138	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	73,413	71,500	72,500
Resources Available:	922,949	416,374	421,874
Expenditures:			
Debt Service	574,200	67,000	67,000
Contractual	3,875		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	578,075	67,000	67,000
Unencumbered Cash Balance Dec 31	344,874	349,374	354,874
2017/2018/2019 Budget Authority Amount	586,200	67,000	67,000

Adopted Budget

Tort Liability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	26,292	26,331	26,381
Receipts:			
Interest on Idle Funds	39	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39	50	50
Resources Available:	26,331	26,381	26,431
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	26,331	26,381	26,431
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

The governing body of
City of Wathena

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

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The governing body of

City of Wathena

will meet on August 20, 2018 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	458,345	16.179	543,417	16.465	689,800	170,763	16.481
Debt Service							
Library							
Employee Benefit	29,351	2.796	38,100	2.991	35,000	28,158	2.718
Special Highway	35,000		35,250				
Special Parks & Recreation	9,579		10,000		35,500		
Electric System	1,084,635		1,234,400		10,000		
Water System	272,126		341,650		1,267,900		
Sewer System	226,317		236,300		380,700		
Equipment Reserve	31,295		15,000		373,300		
City Sales Tax Infrastructure	115,965		150,000		40,000		
Law Enforcement			2,000		200,000		
KDHE Lagoon Project	61,615		62,000		2,000		
Municipal Swimming Pool					152,017		
Asset Forfeiture			5,000		87,116		
Sewer Lagoon Replacement			20,000		5,000		
Electric Project Upgrade	578,075		67,000		40,000		
Tort Liability					67,000		
Totals	2,902,303	18.975	2,760,117	19.456	3,385,333	198,921	19.199
Less: Transfers	159,780		170,000		190,000		
Net Expenditure	2,742,523		2,590,117		3,195,333		
Total Tax Levied	189,607		193,205		XXXXXXXXXX		
Assessed							
Valuation	9,992,410		9,930,704		10,361,043		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	260,000		0		0		
Revenue Bonds	1,380,000		1,315,000		790,000		
Other	407,407		356,332		303,882		
Lease Purchase Principal	0		0		0		
Total	2,047,407		1,671,332		1,093,882		

*Tax rates are expressed in mills

Jim Richardson

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for me consecutive weeks, the first publication thereof being made as aforesaid on the 26 day of July, 2018, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Publisher

Subscribed and sworn to before me this 26 day of July, 2018.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ _____